S6590-1 .21-U

OREGON DEPARTMENT OF EDUCATION
School Finance & Data Information Services
700 Pringle Parkway SE
Salem, OREGON 97310

SCHOOL DISTRICT AUDIT SUMMARY
1983-84 STATE TOTALS

Code	RESOURCES	TOTAL	100 GENERAL FUND	200 SPECIAL REVENUE FUNDS: FEDERAL FUNDS	200 SPECIAL REVENUE FUNDS: OTHER SPE.REV.	300 DEBT SERVICE FUNDS	400 CAPITAL PROJECTS FUNDS	500 ENTERPRISE FUNDS	600 INTERNAL SERVICE	700 TRUST & AGENCY FUNDS
	REVENUE FROM LOCAL SOURCES									
1111	Taxes-Current Year s Levies	889,529,740	832,773,910	17,258	255,237	55,451,362	983,183	48,790		
1112	Taxes-Prior Years' Levies	91,877,168	84,701,590	1,189	8,471	6,824,359	328,843	12,465	251	
1200	Local Governmental Units	2,290,778	2,275,266		14,400	1,112				
1310	Regular Day School Tuition	6,492,259	6,482,043		10,216					
1320	Adult/Continuing Education Tuition	347,748	86,204		235,429					26,115
1330	Summer School Tuition	75,210	66,645	5,958	265					2,342
1400	Transportation Fees	414,730	396,640		16,994					1,096
1500	Earnings on Investments	46,692,965	35,861,018	20,897	358,712	2,072,988	5,111,854	371,611	2,522,675	373,210
1600	Food Service Sales	25,732,270	3,683,260					22,029,846		19,164
1700	Cocurricular Activities Income	25,134,431	4,539,926		159,090		2,076	364,861		20,068,478
1800	Community Services Income	2,206,812	164,794	1,295,471	370,339			157,914		218,294
1910	Rentals (Except Textbooks)	2,471,375	1,588,919	95,066	10,238		497,959	272,577		6,616
1920	Private Contributions	648,341	84,222	163,654	23,606		16,600			360,259
1940	Services Provided Other LEAs	528,142	372,226	81,848	30,407			6,000	37,661	
1950	Textbooks Sales/Rentals	52,635	51,559		1,076					
1970	Services Provided Other Funds	7,797,606		8,040					7,788,197	1,369
1990	Other Rev. from Local Sources & Refunds	8,790,803	6,832,248	49,599	477,868	96,365	207,561	395,319	401,864	529,979
	1000 Total Local Revenue	1,111,083,013	979,760,470	1,738,980	1,972,348	64,446,186	7,148,076	23,659,383	10,750,648	21,606,922
	REVENUE FROM INTERMEDIATE SOURCES									
2101	County School Fund (Except F.F.F.)	7,407,682	7,407,682							
2102	ESD Equalization	5,997,353	5,997,353							
2210	ESD Special Programs	12,628,155	10,715,901	1,214,066	698,188					
2800	State-Managed County Timber	2,822,865	2,776,688			46,177				
2990	Other Rev. from Intermediate Sources	3,956,819	3,743,922	212,891		6				
	2000 Total Intermediate Revenue	32,812,874	30,641,546	1,426,957	698,188	46,183	0	0	0	0
	REVENUE FROM STATE SOURCES									
3101	Basic School Support Fund (Except 3102)	429,348,318	429,254,029	60,000	34,289					
3102	Basic Sch.Supp.Fund - Sch.Lunch Match	1,888,493	569,436					1,319,057		
3103	Common School Fund	13,244,100	13,244,100							
3104	State Timber Revenue	4,772,162	4,557,518				214,644			
3201-3	Special Education Programs	11,433,653	9,460,692	1,503,955	361,745		107,261			
3204	Driver Education	1,098,106	1,088,628		9,478					
3205	Special Schools	581,817	34,415	41,864	505,538					
3206	Vocational Education	170,723	76,738	93,985						
3990	Other Revenue from State Sources	5,185,670	553,305	1,289,547	3,316,303		26,515			
	3000 Total State Revenue	467,723,042	458,838,861	2,989,351	4,227,353	0	348,420	1,319,057	0	0

Code	RESOURCES (cont.)	TOTAL	100 GENERAL FUND	200 SPECIAL REVENUE FUNDS FEDERAL FUNDS	200 SPECIAL REVENUE FUNDS OTHER SPE.REV.	300 DEBT SERVICE FUNDS	400 CAPITAL PROJECTS FUNDS	500 ENTERPRISE FUNDS	600 INTERNAL SERVICE	700 TRUST & AGENCY FUNDS
	REVENUE FROM FEDERAL SOURCES									
4101	Federal Wildlife Refuge Funds	75,400	75,400							
4301	Special Projects (PL 93-380)	841,771	55,090	786,681						
4348	Reimbursement of Energy Expenditures	289,422	130,910	124,538			33,974			
4501	ECIA Chapter 1	26,568,526	95,704	26,472,822						
4502	ECIA Chapter 2	4,776,122	29,116	4,747,006						
4505	School Nutrition	21,661,903	3,112,756	114,011				18,434,762		374
4506	Vocational Education	2,171,667	155,971	2,015,696						
4507	CETA	462,809	638	462,171						
4508	PL 94-142 Handicapped	7,584,616	195,774	7,388,842						
4801	Federal Forest Fees	16,496,468	16,495,236			1,232				
4802	Impact Aid for Operations (PL 874)	2,160,530	2,147,098				13,432			
4803	Coos Bay Wagon Road	540,290	540,290							
4990	Other Federal Revenue & Refunds	2,746,976	444,584	2,290,988	11,404					
	4000 Total Federal Revenue	86,376,500	23,478,567	44,402,755	11,404	1,232	47,406	18,434,762	0	374
	OTHER SOURCES									
5100	Sale of Bonds	4,108,903	13,001			2,595,902	1,500,000			
5200	Interfund Transfers	32,243,369	2,112,703	1,537,292	2,301,878	4,123,000	9,501,193	2,957,287	9,362,890	347,126
5300	Sale/Compensation for Loss of Assets	4,957,372	1,465,751	5,347	23,696	76	2,737,342	619,594	49,306	56,060
	5000 Total Other Sources	41,309,644	3,591,455	1,542,639	2,325,574	6,718,978	13,738,735	3,576,881	9,412,196	403,186
50000	Add: Beginning Cash Balance/ Net Working Capital	269,138,084	156,386,580	1,402,084	3,412,397	21,308,511	53,512,519	5,235,532	19,694,486	8,185,975
60000	TOTAL RECEIPTS & BEGINNING BALANCE	2,008,443,157	1,652,697,479	53,502,766	12,647,264	92,521,090	74,795,156	52,225,615	39,857,330	30,196,457
60000	TOTAL RECEIPTS & BEGINNING BALANCE	2,008,443,157	1,652,697,479	53,502,766	12,647,264	92,521,090	74,795,156	52,225,615	39,857,330	30,196,457
5200	Deduct: Transfers of Funds	32,243,369	2,112,703	1,537,292	2,301,878	4,123,000	9,501,193	2,957,287	9,362,890	347,126
	TOTAL UNDUPLIC. RCPTS. & BEG.BAL.	1,976,199,788	1,650,584,776	51,965,474	10,345,386	88,398,090	65,293,963	49,268,328	30,494,440	29,849,331
200000	TOTAL EXPENDITURES & ENDING BALANCE	2,008,443,157	1,652,697,479	53,502,766	12,647,264	92,521,090	74,795,156	52,225,615	39,857,330	30,196,457
5200	Deduct: Transfers of Funds	32,243,369	27,644,239	664,520	151,073	25,794	2,631,383	734,686	236,397	155,277
	TOTAL UNDUPLICATED EXPENDITURES & E.B.	1,976,199,788	1,625,053,240	52,838,246	12,496,191	92,495,296	72,163,773	51,490,929	39,620,933	30,041,180

AUDITED EXPENDITURES SUMMARY

1983-84
TOTAL EXPENDITURES
ALL FUNDS

	GRAND TOTAL ALL FUNDS	General	Federal	Other	Debt Service	Capital	Enterprise	Internal	T & A
1111 Elementary	347,740,497	340,974,708	6,458,680	89,394		72,428		99,397	45,890
1112 Cocurricular-Elemen.	3,004,270	1,626,209	3,955	628			29,932		1,343,546
1121 Middle/JHS	136,290,752	135,051,371	1,160,098	27,041		2,774		100	49,368
1122 Cocurricular-JHS	6,958,692	4,805,005	6,570	22.482			25,186		2,099,449
1131 High School	251,779,890	246,687,996	3,639,538	393,187		12,531	553,418	50,233	442,987
1132 Cocurricular-High	38,482,682	21,144,099		313,774		2,790	207,110	548	16,814,361
1140 Prekindergarten	3,769,209	2,787,233	981,976						
1210 Gifted & Talented	3,688,822	3,156,785	472,053	59,984					
1220 Mentally Retarded	16,261,441	14,101,315	2,054,502	100,837		4,339			448
1230 Physically Handicapped	8,880,582	3,954,300	4,018,148	908,134					
1240 Emotion. Disturbed	6,606,753	5,035,621	1,393,975	177,157					
1250 Culturally Different	7,397,498	4,748,500	2,648,998						
1260 Learning Disabilities	38,107,673	25,885,121	11,816,069	398,598		908		4,977	
1290 Other Special Programs	20,921,201	11,298,697	6,968,492	2,651,792			1,070		1,150
1300 Adult/Continuing Ed	473,807	270,668	6,478	167,774					28,887
1400 Summer School	683,672	568,668	108,089	6,915					
1000 INSTRUCTION	891,047,441	822,096,296	41,739,621	5,317,697	0	95,770	816,716	155,255	20,826,086
2110 Attend. & Social Work	4,624,733	4,105,908	463,254	52,844					2,727
2120 Guidance Services	33,863,571	32,956,989	827,290	64,153		4,312		238	8,589
2130 Health Services	3,535,047	3,473,315	54,075	6,916		741			
2140 Psychological Services	8,283,597	6,927,171	1,347,902	8,524					
2150 Speech Patho. & Audio.	4,251,683	3,662,649	563,590	25,444					
2200 Instructional Staff	75,982,605	72,311,928	3,347,467	116,626		177,333	257	5,074	23,920
2300 General Administration	36,538,322	35,965,881	363,311	33,425	4,871	11,426		159,408	
2400 School Administration	113,611,178	112,920,882	241,083	385,708		14,607		48,898	
2510 Direction	4,306,543	4,293,790	10,302	2,186				265	
2520 Fiscal Services	19,942,266	16,200,725	432,458		4,323	17,321	4,864	3,280,486	2,089
2530 Fac. Acquis.& Constr.	24,723,916	7,467,392	197,144	23,251		16,962,255	52,936	188	20,750
2540 Oper. & Maintenance	202,930,123	197,043,456	148,293	756,908	113,316	4,180,215	247,986	432,278	7,671
2550 Student Transportation	66,803,819	64,981,421	151,802	1,623,813		23,102	7,254	1,192	15,235
2560 Food Services	53,831,328	10,840,011	119,168	2,615		10,360	42,850,908	5,833	2,433
2570 Internal Services	17,869,842	9,968,262	139,654	4,080		623	30,286	7,677,461	49,476
2600 Central	17,761,079	15,987,127	463,090	6,353		178,670		958,375	167,464
2000 SUPPORTING SERVICES	688,859,652	599,108,907	8,869,883	3,112,846	122,510	21,580,965	43,194,491	12,569,696	300,354
3000 COMMUNITY SERVICES	3,420,201	2,073,774	163,764	552,789			543,951		85,923
4100 Payments to LEAs	8,738,591	8,245,290	286,574	77,695	0	0	7,798	65,673	55,561
4300 Transfers of Funds	32,243,369	27,644,239	664,520	151,073	25,794	2,631,383	734,686	236,397	155,277
5000 DEBT SERVICE	69,030,012	1,655,091	0	0	67,367,022	0	5,269	2,630	0
80000 ENDING BALANCE	315,103,891	191,873,882	1,778,404	3,435,164	25,005,764	50,487,038	6,922,704	26,827,679	8,773,256
280000 TOTAL EXPENDITURES AND ENDING BALANCE	2,008,443,157	1,652,697,479	53,502,766	12,647,264	92,521,090	74,795,156	52,225,615	39,857,330	30,196,457

STATE TOTALS
1983-84 AUDITS
GENERAL FUND

EXPENDITURE SUMMARY

	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	340,974,708	242,087,925	83,511,325	1,740,865	12,255,778	1,336,575	42,240	
1112 Cocurricular-Elementary	1,626,209	1,074,299	268,126	105,216	151,530	24,541	2,497	
1121 Middle/JHS	135,051,371	95,799,703	32,766,885	615,632	4,960,919	881,252	26,980	
1122 Cocurricular-JHS	4,805,005	3,092,648	824,340	326,778	474,173	59,017	28,049	
1131 High School	246,687,996	170,374,699	57,724,695	2,938,694	11,703,998	3,782,224	163,686	
1132 Cocurricular-High	21,144,099	11,596,433	3,027,601	2,802,424	3,047,245	448,350	222,046	
1140 Prekindergarten	2,787,233	1,903,264	782,929	25,033	66,531	9,476		
1210 Gifted & Talented	3,156,785	2,073,676	683,140	246,720	114,708	31,127	7,414	
1220 Mentally Retarded	14,101,315	9,916,696	3,602,087	291,185	254,794	34,741	1,812	
1230 Physically Handicapped	3,954,300	2,488,550	844,244	552,684	52,586	16,049	187	
1240 Emotionally Disturbed	5,035,621	3,373,751	1,236,423	293,012	110,592	17,619	4,224	
1250 Culturally Different	4,748,500	3,357,068	1,256,956	54,299	51,050	28,978	149	
1260 Learning Disabilities	25,885,121	18,204,559	6,518,672	586,564	501,471	70,775	3,080	
1290 Other Special Programs	11,298,697	6,253,310	2,189,511	905,961	1,874,296	60,049	15,570	
1300 Adult/Continuing Ed	270,668	205,476	49,972	8,049	7,171			
1400 Summer School	568,668	427,448	99,587	19,382	20,941	277	1,033	
1000 INSTRUCTION	822,096,296	572,229,505	195,386,493	11,512,498	35,647,783	6,801,050	518,967	0
2110 Attend. & Social Work	4,105,908	2,740,075	1,026,729	255,065	51,607	28,024	4,408	
2120 Guidance Services	32,958,989	23,941,539	8,170,650	411,685	321,587	99,126	14,402	
2130 Health Services	3,473,315	2,058,868	735,573	485,807	147,620	8,271	37,176	
2140 Psychological Services	6,927,171	4,465,964	1,524,984	676,964	172,000	79,453	7,806	
2150 Speech Path.& Audiology	3,662,649	2,627,144	901,740	83,494	43,944	6,211	116	
2200 Instructional Staff	72,311,928	39,718,943	15,150,874	3,439,497	11,461,507	2,385,732	155,375	
2300 General Administration	35,965,881	15,635,477	5,995,139	8,111,041	721,867	406,344	5,096,013	
2400 School Administration	112,920,882	77,279,540	28,136,324	3,850,688	1,883,874	1,438,846	331,610	
2510 Direction	4,293,790	2,370,063	915,752	625,957	98,600	87,872	195,546	
2520 Fiscal Services	16,200,725	9,524,524	4,074,910	1,571,991	338,245	276,743	414,312	
2530 Fac. Acquis.& Constr.	7,467,392	1,027,290	326,010	747,464	263,288	5,018,863	84,477	
2540 Oper. & Maintenance	197,043,456	75,547,522	28,608,231	66,418,916	20,561,422	5,243,254	664,111	
2550 Student Transportation	64,981,421	19,803,143	7,876,672	25,021,850	8,258,836	3,187,816	833,104	
2560 Food Services	10,840,011	4,948,492	2,437,679	131,598	3,202,144	111,792	8,306	
2570 Internal Services	9,968,262	4,816,341	1,765,179	2,015,971	920,631	391,531	58,609	
2600 Central	15,987,127	7,897,342	2,919,587	3,667,983	493,431	929,865	78,919	
2000 SUPPORTING SERVICES	599,108,907	294,402,267	110,566,033	117,515,971	48,940,603	19,699,743	7,984,290	0
3000 COMMUNITY SERVICES	2,073,774	1,349,399	404,563	220,635	73,172	13,351	12,654	0
4100 Payments to LEAs	8,245,290	----------	----------	8,245,290	----------	----------	----------	----------
4300 Transfers of Funds	27,644,239	----------	----------	----------	----------	----------	----------	27,644,239
5000 DEBT SERVICE	1,655,091	----------	----------	----------	----------	1,655,091		0
80000 ENDING BALANCE	191,873,882	----------	----------	----------	----------	----------	----------	191,873,882
280000 TOTAL EXPENDITURES AND ENDING BALANCE	1,652,697,479	867,981,171	306,357,089	137,494,374	84,661,558	26,514,144	10,171,002	219,518,121

STATE TOTALS
1983-84 AUDITS
FEDERAL PROJECTS FUND

EXPENDITURE SUMMARY

	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	6,458,680	4,206,832	1,588,639	228,754	189,058	241,463	3,934	
1112 Cocurricular-Elementary	3,955	2,612	1,343					
1121 Middle/JHS	1,160,098	669,894	262,773	111,717	32,264	83,450		
1122 Cocurricular-JHS	6,570	5,000	1,570					
1131 High School	3,639,538	1,620,111	538,300	149,116	258,507	1,069,054	4,450	
1132 Cocurricular-High								
1140 Prekindergarten	981,976	675,424	263,607	19,021	22,717	1,207		
1210 Gifted & Talented	472,053	231,552	72,328	117,600	39,024	11,419	130	
1220 Mentally Retarded	2,054,502	1,413,940	542,016	72,731	18,222	7,317	276	
1230 Physically Handicapped	4,018,148	2,702,998	936,413	224,116	61,759	39,092	53,770	
1240 Emotionally Disturbed	1,393,975	853,260	303,969	175,590	30,835	26,309	4,012	
1250 Culturally Different	2,648,998	1,769,737	621,941	84,623	107,040	53,256	12,401	
1260 Learning Disabilities	11,818,069	8,078,354	2,847,500	229,167	259,064	396,658	7,326	
1290 Other Special Programs	6,968,492	4,409,309	1,606,154	305,197	184,716	448,974	14,142	
1300 Adult/Continuing Ed	6,478				2,730	3,748		
1400 Summer School	108,089	73,629	12,562	11,421	10,477			
1000 INSTRUCTION	41,739,621	26,712,652	9,599,115	1,729,053	1,216,413	2,381,947	100,441	0
2110 Attend. & Social Work	463,254	298,623	116,677	27,940	7,070	10,632	2,312	
2120 Guidance Services	827,290	398,913	135,739	183,958	44,352	56,565	7,763	
2130 Health Services	54,075	13,890	5,138	31,689	2,268	1,090		
2140 Psychological Services	1,347,902	866,915	313,207	91,965	64,645	11,170		
2150 Speech Path.& Audiology	563,590	380,329	122,828	20,553	5,545	34,164	171	
2200 Instructional Staff	3,347,467	1,212,207	384,982	318,637	440,119	984,592	6,930	
2300 General Administration	363,311	187,155	69,432	73,247	23,397	1,668	8,412	
2400 School Administration	241,083	108,586	35,851	85,925	8,649	2,072	0	
2510 Direction	10,302			7,558	2,076	423	245	
2520 Fiscal Services	432,458	95,821	35,696	155,601	48,304	61,285	35,751	
2530 Fac. Acquis.& Constr.	197,144			20,381	290	99,496	76,977	
2540 Oper. & Maintenance	148,293	33,792	9,156	69,028	19,217	12,779	4,321	
2550 Student Transportation	151,802	15,667	4,212	92,006	22,150	5,299	12,468	
2560 Food Services	119,168	31,109	10,879	318	76,862			
2570 Internal Services	139,654			127,654		12,000		
2600 Central	463,090	291,206	89,175	60,331	5,410	15,377	1,591	
2000 SUPPORTING SERVICES	8,869,883	3,934,213	1,332,972	1,366,791	770,354	1,308,612	156,941	0
3000 COMMUNITY SERVICES	163,764	101,608	40,470	9,190	7,521	4,800	175	0
4100 Payments to LEAs	286,574			286,574				
4300 Transfers of Funds	664,520							664,520
5000 DEBT SERVICE	0							0
80000 ENDING BALANCE	1,778,404							1,778,404
280000 TOTAL EXPENDITURES AND ENDING BALANCE	53,502,766	30,748,473	10,972,557	3,391,608	1,994,288	3,695,359	257,557	2,442,924

STATE TOTALS — EXPENDITURE SUMMARY

1983-84 AUDITS

OTHER SPECIAL FUNDS

	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	89,394	20,073	6,532	53,551	55	9,183		
1112 Cocurricular-Elem.	628			100	528			
1121 Middle/JHS	27,041			27,041				
1122 Cocurricular-JHS	22,482	13,946	3,037	2,976	2,502		21	
1131 High School	393,187	231,859	90,540	2,192	14,398	54,198		
1132 Cocurricular-High	313,774	115,627	30,062	50,455	79,419	30,252	7,959	
1140 Prekindergarten								
1210 Gifted & Talented	59,984	36,267	12,979	6,992	3,153	558	35	
1220 Mentally Retarded	100,837	71,032	25,438	3,904	306	157		
1230 Physically Handicapped	908,134	631,501	225,156	44,307	2,900	4,270		
1240 Emotion. Disturbed	177,157	108,836	37,911	11,867	15,515	3,028		
1250 Culturally Different								
1260 Learning Disabilities	398,598	296,574	98,553	2,622	849			
1290 Other Special Programs	2,651,792	1,773,924	658,187	179,545	26,123	14,013		
1300 Adult/Continuing Ed	167,774	72,546	11,975	74,218	9,035			
1400 Summer School	6,915	5,375	1,109	190	241			
1000 INSTRUCTION	5,317,697	3,377,560	1,201,479	459,960	155,024	115,659	8,015	0
2110 Attend. & Social Work	52,844	3,823	319	45,356	2,999	347		
2120 Guidance Services	64,153	27,733	8,717	4,267	21,356	675	1,405	
2130 Health Services	6,916			6,474	442			
2140 Psychological Services	8,524	435	210	7,879				
2150 Speech Path.& Audiology	25,444	20,510	636	4,298				
2200 Instructional Staff	116,626	35,770	22,696	19,186	29,587	9,387		
2300 General Administration	33,425			33,425				
2400 School Administration	385,708	266,079	72,631	34,681	7,240	4,782	295	
2510 Direction	2,186			2,158	28			
2520 Fiscal Services								
2530 Fac. Acquis.& Constr.	23,251	1,540	500	8,367	4,228	8,616		
2540 Oper. & Maintenance	756,908	81,576	29,141	280,364	16,820	33,118	315,889	
2550 Student Transportation	1,623,813	75,683	28,076	150,439	49,164	1,215,609	104,842	
2560 Food Services	2,615				2,615			
2570 Internal Services	4,080				4,080			
2600 Central	6,353	2,770	1,037	2,083	463			
2000 SUPPORTING SERVICES	3,112,846	515,919	163,963	598,977	139,022	1,272,534	422,431	0
3000 COMMUNITY SERVICES	552,789	302,288	75,745	142,234	30,960	1,502	60	
4100 Payments to LEAs	77,695			77,695				
4300 Transfers of Funds	151,073							151,073
5000 DEBT SERVICE	0							
80000 ENDING BALANCE	3,435,164							3,435,164
280000 TOTAL EXPENDITURES AND ENDING BALANCE	12,647,264	4,195,767	1,441,187	1,278,866	325,006	1,389,695	430,506	3,586,237

STATE TOTALS
1983-84 AUDITS
CAPITAL PROJECTS

EXPENDITURE SUMMARY

	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	72,428				62,551	9,877		
1112 Cocurricular-Elem.	0							
1121 Middle/JHS	2,774					2,774		
1122 Cocurricular-JHS	0							
1131 High School	12,531					12,531		
1132 Cocurricular-High	2,790					2,790		
1140 Prekindergarten	0							
1210 Gifted & Talented	0							
1220 Mentally Retarded	4,339			4,339				
1230 Physically Handicapped	0							
1240 Emotion. Disturbed	0							
1250 Culturally Different	0							
1260 Learning Disabilities	908					908		
1290 Other Special Programs	0							
1300 Adult/Continuing Ed	0							
1400 Summer School	0							
1000 INSTRUCTION	95,770	0	0	4,339	62,551	28,880	0	0
2110 Attend. & Social Work	0							
2120 Guidance Services	4,312				42	4,270		
2130 Health Services	741				741			
2140 Psychological Services	0							
2150 Speech Path.& Audiology	0							
2200 Instructional Staff	177,333	3,511	915		44,390	128,517		
2300 General Administration	11,426			4,534			6,892	
2400 School Administration	14,607	4,395	900	1,120	7,643	549		
2510 Direction	0							
2520 Fiscal Services	17,321	3,479	905		8	12,171	758	
2530 Fac. Acquis.& Constr.	16,962,255	287,772	70,012	4,820,264	171,690	11,506,252	106,265	
2540 Oper. & Maintenance	4,180,215	1,099,760	270,281	1,398,275	816,374	595,003	522	
2550 Student Transportation	23,102					23,102		
2560 Food Services	10,360					10,360		
2570 Internal Services	623	489	134					
2600 Central	178,670					178,670		
2000 SUPPORTING SERVICES	21,580,965	1,399,406	343,147	6,224,193	1,040,888	12,458,894	114,437	0
3000 COMMUNITY SERVICES	0							
4100 Payments to LEAs	0							
4300 Transfers of Funds	2,631,383							2,631,383
5000 DEBT SERVICE	0							
80000 ENDING BALANCE	50,487,038							50,487,038
280000 TOTAL EXPENDITURES AND ENDING BALANCE	74,795,156	1,399,406	343,147	6,228,532	1,103,439	12,487,774	114,437	53,118,421

STATE TOTAL

EXPENDITURE SUMMARY

DEBT SERVICE FUND 1983-84 AUDIT		ACTUAL FUND TOTAL	100 SALARIES	200 EMPLOYEE BENEFITS	300 PURCHASED SERVICES	610 -Principal	620 -Interest	690 -Other	700 TRANSFERS
2300	General Administration	4,871			4,871				
2520	Fiscal Services	4,323			4,323				
2540	Operation & Maintenance	113,316			113,316				
5000	Debt Service	67,367,022				38,229,082	27,430,973	1,706,967	
4300	Transfers of Funds	25,794							25,794
80000	Ending Balance	25,005,764							25,005,764
280000	-Expenditures & Ending Balance	92,521,090	0	0	122,510	38,229,082	27,430,973	1,706,967	25,031,558

STATE TOTAL
1983-84 AUDITS
ENTERPRISE FUND

EXPENDITURE SUMMARY

	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	0							
1112 Cocurricular-Elem.	29,932						29,932	
1121 Middle/JHS	0							
1122 Cocurricular-JHS	25,186						25,186	
1131 High School	553,418	20,441	9,257	12,559	136,445	359,595	7,121	
1132 Cocurricular-High	207,110			9,115	6,233	372	191,390	
1140 Prekindergarten	0							
1210 Gifted & Talented	0							
1220 Mentally Retarded	0							
1230 Physically Handicapped	0							
1240 Emotion. Disturbed	0							
1250 Culturally Different	0							
1260 Learning Disabilities	0							
1290 Other Special Programs	1,070			1,070				
1300 Adult/Continuing Ed	0							
1400 Summer School	0							
1000 INSTRUCTION	816,716	28,441	9,257	22,744	142,678	359,967	253,629	0
2110 Attend. & Social Work	0							
2120 Guidance Services	0							
2130 Health Services	0							
2140 Psychological Services	0							
2150 Speech Path.& Audio.	0							
2200 Instructional Staff	257	206	51					
2300 General Administration	0							
2400 School Administration	0							
2510 Direction	0							
2520 Fiscal Services	4,864			1,494			3,370	
2530 Fac. Acquis.& Constr.	52,936			12,118	13,517	25,541	1,760	
2540 Oper. & Maintenance	247,986	5,159	1,619	170,557	30,916	18,434	21,301	
2550 Student Transportation	7,254			7,254				
2560 Food Services	42,850,908	14,361,363	5,922,878	4,349,877	17,761,813	426,626	28,351	
2570 Internal Services	30,286	15,976	6,323		7,987			
2600 Central	0							
2000 SUPPORTING SERVICES	43,194,491	14,382,704	5,930,871	4,541,300	17,814,233	470,601	54,782	0
3000 COMMUNITY SERVICES	543,951	321,859	111,554	97,034	13,404	100		
4100 Payments to LEAs	7,798			7,798				
4300 Transfers of Funds	734,686							734,686
5000 DEBT SERVICE	5,269						5,269	
80000 ENDING BALANCE	6,922,704							6,922,704
280000 TOTAL EXPENDITURES AND ENDING BALANCE	52,225,615	14,733,004	6,051,682	4,668,876	17,970,315	830,668	313,680	7,657,390

STATE TOTALS
1983-84 AUDITS
INTERNAL SERVICE

EXPENDITURE SUMMARY

	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	99,397		97,865		113	1,419		
1112 Cocurricular-Elem.	0							
1121 Middle/JHS	100		100					
1122 Cocurricular-JHS	0							
1131 High School	50,233		41,891	679	6,322	0	1,341	
1132 Cocurricular-High	548						548	
1140 Prekindergarten	0							
1210 Gifted & Talented	0							
1220 Mentally Retarded	0							
1230 Physically Handicapped	0							
1240 Emotion. Disturbed	0							
1250 Culturally Different	0							
1260 Learning Disabilities	4,977		4,977					
1290 Other Special Programs	0							
1300 Adult/Continuing Ed	0							
1400 Summer School	0							
1000 INSTRUCTION	155,255	0	144,833	679	6,435	1,419	1,889	0
2110 Attend. & Social Work	0							
2120 Guidance Services	238		238					
2130 Health Services	0							
2140 Psychological Services	0							
2150 Speech Path.& Audiolog	0							
2200 Instructional Staff	5,074		5,074					
2300 General Administration	159,408		11,670	136,629	6		11,103	
2400 School Administration	48,898	17	5,746	4,960	10,942	13,096	14,137	
2510 Direction	265				90		175	
2520 Fiscal Services	3,280,486	114,343	494,159	2,662,332	8,627		1,025	
2530 Fac. Acquis.& Constr.	188	166	22					
2540 Oper. & Maintenance	432,276	758	363,244	54,715	12,879	147	535	
2550 Student Transportation	1,192		1,192					
2560 Food Services	5,833		5,833					
2570 Internal Services	7,677,461	313,111	916,868	4,452,335	189,943		2,605,204	
2600 Central	958,375	147,369	422,959	94,340	20,713	24,952	248,042	
2000 SUPPORTING SERVICES	12,569,696	575,764	1,427,005	7,405,311	243,200	38,195	2,880,221	0
3000 COMMUNITY SERVICES	0							
4100 Payments to LEAs	65,673			65,673				
4300 Transfers of Funds	236,397							236,397
5000 DEBT SERVICE	2,630						2,630	
80000 ENDING BALANCE	26,827,679							26,827,679
280000 TOTAL EXPENDITURES AND ENDING BALANCE	39,857,330	575,764	1,571,838	7,471,663	249,635	39,614	2,884,740	27,064,076

STATE TOTAL
1983-84 AUDIT

EXPENDITURE SUMMARY

TRUST & AGENCY FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	45,890				33,434		12,456	
1112 Cocurricular-Elem.	1,343,546			64,603	1,221,250	13,634	44,059	
1121 Middle/JHS	49,368			21,526	23,386	1,513	2,943	
1122 Cocurricular-JHS	2,099,449			91,714	1,862,850	7,143	137,742	
1131 High School	442,987	1,179	383	117,909	187,222	6,207	130,087	
1132 Cocurricular-High	16,814,361	55,596	18,235	671,175	15,308,255	141,464	619,636	
1140 Prekindergarten	0							
1210 Gifted & Talented	0							
1220 Mentally Retarded	448						448	
1230 Physically Handicapped	0							
1240 Emotion. Disturbed	0							
1250 Culturally Different	0							
1260 Learning Disabilities	0							
1290 Other Special Programs	1,150						1,150	
1300 Adult/Continuing Ed	28,887			11,119	329		17,439	
1400 Summer School	0							
1000 INSTRUCTION	20,826,086	56,775	18,618	978,046	18,636,726	169,961	965,960	0
2110 Attend. & Social Work	2,727			419			2,308	
2120 Guidance Services	8,589			830	239		7,520	
2130 Health Services	0							
2140 Psychological Services	0							
2150 Speech Path.& Audiolog	0							
2200 Instructional Staff	23,920	6,063	1,138	14,314	2,168	70	167	
2300 General Administration	0							
2400 School Administration	0							
2510 Direction	0							
2520 Fiscal Services	2,089						2,089	0
2530 Fac. Acquis.& Constr.	20,750			32		20,718	0	
2540 Oper. & Maintenance	7,671				7,303	368		
2550 Student Transportation	15,235			15,058	126	0	51	0
2560 Food Services	2,433				2,433			
2570 Internal Services	49,476			1,500			47,976	
2600 Central	167,464		84,814	54,449	27,751	450		
2000 SUPPORTING SERVICES	300,354	6,063	85,952	86,602	40,020	21,606	60,111	0
3000 COMMUNITY SERVICES	85,923			16,717	69,206	0		
4100 Payments to LEAs	55,561			55,561				
4300 Transfers of Funds	155,277							155,277
5000 DEBT SERVICE	0							
80000 ENDING BALANCE	8,773,256							8,773,256
280000 TOTAL EXPENDITURES AND ENDING BALANCE	30,196,457	62,838	104,570	1,136,926	18,745,952	191,567	1,026,071	8,928,533

ALL FUNDS
STATE TOTAL
1983-84 AUDIT

EXPENDITURE SUMMARY

	ACTUAL FUND TOTAL	100 SALARIES	200 EMPLOYEE BENEFITS	300 PURCHASED SERVICES	400 SUPPLIES & MATERIALS	500 CAPITAL OUTLAY	600 OTHER OBJECTS	700 TRANSFERS
1111 Elementary	347,740,497	246,314,830	85,204,361	2,023,170	12,540,989	1,598,517	58,630	
1112 Cocurricular-Elem.	3,004,270	1,076,911	269,469	169,919	1,373,308	38,175	76,488	
1121 Middle/JHS	136,290,752	96,469,597	33,029,758	775,916	5,016,569	968,989	29,923	
1122 Cocurricular-JHS	6,958,692	3,111,594	828,947	421,468	2,339,525	66,160	190,998	
1131 High School	251,779,890	172,256,289	58,405,066	3,221,149	12,306,892	5,283,809	306,685	
1132 Cocurricular-High	38,482,682	11,767,656	3,075,898	3,533,169	18,441,152	623,228	1,041,579	
1140 Prekindergarten	3,769,209	2,578,688	1,046,536	44,054	89,248	10,683		
1210 Gifted & Talented	3,688,822	2,341,495	768,447	371,312	156,885	43,104	7,579	
1220 Mentally Retarded	16,261,441	11,401,668	4,169,541	372,159	273,322	42,215	2,536	
1230 Physically Handicapped	8,880,582	5,823,049	2,005,813	821,107	117,245	59,411	53,957	
1240 Emotion. Disturbed	6,606,753	4,335,847	1,578,303	480,469	156,942	46,956	8,236	
1250 Culturally Different	7,397,498	5,126,805	1,878,897	138,922	158,090	82,234	12,550	
1260 Learning Disabilities	38,107,673	26,579,487	9,469,702	818,353	761,384	468,341	10,406	
1290 Other Special Programs	20,921,201	12,436,543	4,453,852	1,391,773	2,085,135	523,036	30,862	
1300 Adult/Continuing Ed	473,807	278,022	61,947	93,386	19,265	3,748	17,439	
1400 Summer School	683,672	506,452	113,258	30,993	31,659	277	1,033	
1000 INSTRUCTION	891,047,441	602,404,933	206,359,795	14,707,319	55,867,610	9,858,883	1,848,901	0
2110 Attendance&Soc.Work	4,624,733	3,042,521	1,143,725	328,780	61,676	39,003	9,028	
2120 Guidance Services	33,863,571	24,368,185	8,315,344	600,740	387,576	160,636	31,090	
2130 Health Services	3,535,047	2,072,758	740,711	523,970	151,071	9,361	37,176	
2140 Psychological Services	8,283,597	5,333,314	1,838,401	776,808	236,645	90,623	7,806	
2150 Speech Path.& Audiolog	4,251,683	3,027,983	1,025,204	108,345	49,489	40,375	287	
2200 Instructional Staff	75,982,605	40,976,700	15,565,730	3,791,634	11,977,771	3,508,298	162,472	
2300 General Administration	36,538,322	15,822,632	6,076,241	8,363,747	745,270	408,012	5,122,420	
2400 School Administration	113,611,178	77,658,617	28,251,452	3,977,374	1,918,348	1,459,345	346,042	
2510 Direction	4,306,543	2,370,063	915,752	635,673	100,794	88,295	195,966	
2520 Fiscal Services	19,942,266	9,738,167	4,605,670	4,395,741	395,184	350,199	457,305	
2530 Fac. Acquis.& Constr.	24,723,916	1,316,768	396,544	5,608,626	453,013	16,679,486	269,479	
2540 Oper. & Maintenance	202,930,123	76,768,567	29,281,672	68,505,171	21,464,931	5,903,103	1,006,679	
2550 Student Transportation	66,803,819	19,894,493	7,910,152	25,286,607	8,330,276	4,431,826	950,465	
2560 Food Services	53,831,328	19,340,964	8,377,269	4,481,793	21,045,867	548,778	36,657	
2570 Internal Services	17,869,842	5,145,917	1,888,504	6,597,460	1,122,641	403,531	2,711,789	
2600 Central	17,761,079	8,338,687	3,517,572	3,879,186	547,768	1,149,314	328,552	
2000 SUPPORTING SERVICES	688,859,652	315,216,336	119,849,943	137,861,655	68,988,320	35,270,185	11,673,213	0
3000 COMMUNITY SERVICES	3,420,201	2,075,154	632,332	485,810	194,263	19,753	12,889	0
4100 Payments to LEAs	8,738,591	----------	----------	8,738,591	----------	----------	----------	----------
4300 Transfers of Funds	32,243,369	----------	----------	----------	----------	----------	----------	32,243,369
5000 DEBT SERVICE	69,030,012	----------	----------	----------	----------	----------	69,030,012	0
80000 ENDING BALANCE	315,103,891	----------	----------	----------	----------	----------	----------	315,103,891
280000 TOTAL EXPENDITURES AND ENDING BALANCE	2,008,443,157	919,696,423	326,842,070	161,793,375	125,050,193	45,148,821	82,565,015	347,347,260